

From: Brett Marchand April 1, 2009 4:09:27 PM
Subject: Board of Assessment Appeals Minutes 03/26/2009
To: SimsburyCT_BOAAMin
Cc:

Minutes of the Board of Assessment Appeals March 26, 2009 Meeting

The Board of Assessment Appeals met in the Main Meeting Room at 933 Hopmeadow Street, beginning at 3:00 pm.

Members Present: Mark Wigmore, Will Fiske and Dennis Fallon
Staff: David Gardner, Assessor

The Board first heard the appeal of Donald O'Brien of 15 Aspenwood, of his business personal property, and then took up the appeals previously presented.

1.) 6 Riverside Road, Real Estate:
Personal Property located there (Vehicles not registered with Connecticut):

On a motion by Dennis Fallon, seconded by Mark Wigmore, the Board voted 3-0 to make no change in the real estate assessment and to reduce the personal property accounts to include the NADA mileage adjustment and to value the 1996 Nissan Maxima at \$4,200 and the 2001 Toyota at \$8,700.

2.) 11 The Glade, Real Estate:
The Board voted 2-0-1 on a motion by Dennis Fallon, seconded by Will Fiske, to apply a 5% economic depreciation to the house value. Mark Wigmore abstained.

3.) 3A Tunxis Place, Real Estate:

The Board voted 3-0 on a motion by Dennis Fallon, seconded by Mark Wigmore, to reduce the value of the unit 10%.

4.) 776 Hopmeadow Street, Real Estate:

The Board voted 3-0 on a motion by Dennis Fallon, seconded by Mark Wigmore, to reduce the estimated market value to \$605,000.

5.) Linden House, Personal Property located at 288 Hopmeadow Street:

Dennis Fallon made, and Mark Wigmore seconded a motion to make no change in the assessment. The motion passed 3-0.

6.) 155 Hopmeadow Street, Real Estate:

On a motion by Dennis Fallon, seconded by Will Fiske, the Board voted 3-0 to reduce the market value estimate to \$300,000, based principally upon the income approach to value.

7.) T3 Video Productions, LLC, Personal Property:

The Board voted 3-0 on a motion by Dennis Fallon, seconded by Mark Wigmore, to accept the personal property declarations (not previously filed for 2008) as presented in the appeal, subject to the 25% penalty for late filing.

8.) 1484 Hopmeadow Street, Real Estate:

The Board voted 3-0 on a motion by Dennis Fallon, seconded by Will Fiske, to increase the locational depreciation on the house from 5% to 10%. It was noted that the house is very close to Route 10.

9.) 12 Mallard Circle, Real Estate:

The Board voted 3-0 on a motion by Dennis Fallon, seconded by Mark Wigmore, to decrease the assessment by removing the fireplace from the listing, since it had been removed by the homeowner.

10.) Salvador Correa, 2008 Motor Vehicle and 2007 Supplemental Motor Vehicle List

Dennis Fallon made and Will Fiske seconded a motion to reduce the full value of the F150 to 5,215 for high mileage. The motion passed 3-0.

11.) Eva Wantuch, Personal Property Located at 720 Hopmeadow Street

Dennis Fallon made and Will Fiske seconded a motion to present her personal property declarations as presented with her appeal, and not timely filed with the assessor, plus the 25% penalty. The motion passed 3-0.

12.) Compuvest Management, Personal Property at Sycamore Gardens

Mark Wigmore moved and Dennis Fallon seconded a motion to set the assessment at 330, corresponding to the declarations as filed. The motion passed 3-0.

13.) LeFevre and McAndrews, Personal Property located at 132 Firetown Road

On a motion by Mark Wigmore, seconded by Will Fiske, the Board voted 3-0 to reduce the assessment to 500 plus the 25% penalty for non-filing, and to substitute Michael McAndrews as the taxpayer, since the partnership was dissolved in December, 2007.

14.) Byrd Services, Personal Property

The declarations had been filed late. Mark Wigmore made and Will Fiske seconded a motion to make no change in the assessment, and it passed 3-0.

15.) 17 Ashton Circle, Real Estate:

It was noted that Mr. Wigmore and the assessor had explained the change in assessment to the homeowner, relating to an increase for a finished basement. The Board voted on a motion by Mark Wigmore, seconded by Will Fiske to make no change in the assessment. The motion passed 3-0.

16.) 31 Ashton Circle, Real Estate:

The assessor printed the property record cards for several of the units that the appellant had compared hers to, and it was found that the model and the grade were the same, and that the value differences were attributable to a difference in the features assessed and to the location. The Board voted on a motion by Mark Wigmore, seconded by Will Fiske to make no change, and it passed 3-0.

17.) 129 Stratton Brook Road, Real Estate:

The appellant's value of \$500,000 was nearly in exact agreement with the assessor's value. The owner's concern for the listing of the gross leasable area on the property record card was noted and the Board voted on a motion Mark Wigmore, and a second by Will Fiske, to direct the assessor to change the card to reflect the correct gross leasable area, and to make no change in the assessment. The vote was unanimous.

18.) 237 Hopmeadow Street, Real Estate:

The appellant purchased the property in April 2007 for \$760,000. The Board unanimously approved the motion of Mark Wigmore, seconded by Dennis Fallon, to assess the property on the basis of a \$760,000 market value.

19.) 15 Metacom Drive, Real Estate:

After some discussion including the location of the property and the appropriate characterization of the design of the house, Mark Wigmore made and Will Fiske seconded a motion to reduce the grade and factor from schedule class 11 plus 10% to 11 plus 5%. The motion was approved unanimously.

20.) 18 Tolland Circle, Real Estate and motor vehicles of James and Susan Ray.

All of the motions on these taxpayers' property were made by Mark Wigmore, seconded by Will Fiske and passed unanimously.

Reduce the value of the Honda Element by \$1,350 for high mileage.

Make no change in the value of the 1993 Volvo.

Reduce the value of the Toyota Sienna by \$1,575 for high mileage.

Reduce the lot value of 18 Tolland Circle 10 % for shape, lack of privacy.

21.) Lucille Morris, d/b/a New England Promotional Marketing, Personal Property:

The Board voted 3-0 on a motion to accept the late-filed declaration with assessment of 140 plus 25% penalty, upon a motion by Mark Wigmore which Will Fiske seconded.

22.) Rick Rimondi, Mason, 27 Shingle Mill Road, Personal Property and Real Estate:

Mr. Rimondi appealed his personal property assessment, which had been based upon the assessor's estimate. The Board voted unanimously upon the motion of Mark Wigmore, seconded by Will Fiske to add the 12x19 pre-fab garage which the owner purchased in 2000 to the real estate assessment and to reduce the personal property assessment based upon the owners' declaration, (filed with the appeal) to \$3,860 plus 25% penalty.

23.) Personal Property of Thomas Benneche, located at 883 Hopmeadow Street

The Board unanimously approved the motion of Mark Wigmore, seconded by Will Fiske, to accept the declaration filed with the appeal, and to add it to it the required 25% penalty.

24.) 1260 Hopmeadow Street, Real Estate:

Mark Wigmore summarized Atty. Benneche's explanation of this appeal. The property sold for \$575,000 in 2007, based upon the action of the court upon a lease and sale agreement, but it had been appraised as of April 2007 at \$360,000. The Board voted 3-0 upon the motion of Mr. Wigmore, seconded by Will Fiske, to value this property at \$360,000.

25.) Donald O'Brien, Personal Property:

The Board voted unanimously on the motion of Will Fiske, seconded by Mark Wigmore, to accept the declarations filed with the appeal and to revise the assessment to \$466 plus a 25% penalty.

26.) Wendy Brus, LCSW, 720 Hopmeadow Street, Personal Property:

The issue was whether the declarations were timely filed. The Board concluded that the taxpayer had filed timely, but with West Hartford, not Simsbury and so voted unanimously, upon the motion of Will Fiske, seconded by Mark Wigmore, to accept the declarations as filed and to remove the penalty.

27.) Rosedale Farm, 25 East Weatogue Street, Personal Property:

The taxpayer had not filed the personal property declarations. The assessor explained the deadlines for filing for the farm machinery exemption provided in CGS§12-91, which requires an annual application by October 31, and that failure to file is a waiver of the exemption for that year. The Board is prohibited from superseding the statute. Upon the motion of Will Fiske, seconded by Dennis Fallon, the Board voted to reduce the underlying assessment to the 2007 levels, plus the 25% penalty, and without granting the farm machinery exemption. The vote was unanimous.

28.) Edward O'Connor, Motor Vehicle

Mr. O'Connor's 1983 Mazda 323 already was assessed at 500 as required by law, and the Board voted 3-0 to make no change to the assessment.

29.) Richard Johnson, Motor Vehicle:

Will Fiske related the appellant's information that this 1981 Bluebird Wanderlodge is a "stripped" model, worth \$8,995 instead of \$10,000. The

Board voted unanimously upon Mr. Fiske's motion, seconded by Dennis Fallon, to reduce the assessment from 7,000 to 6,300.

30.) 89 Mountain Road, Real Estate:

The assessor explained that this 2.5 acre parcel (part of a 30 +/- acre property located mostly in Bloomfield) is classified as open space under CGS§ 12-107e, and that open space in Simsbury was being valued at a uniform rate of \$665 per acre, regardless of topography. The Board voted unanimously on Will Fiske's motion, seconded by Dennis Fallon, to make no change in the assessment.

31.) Hoffman Enterprises, Personal Property:

The taxpayer had affirmed under oath, while accompanied by counsel, that the Toyota Sienna that was included in the non-registered motor vehicles is a duplicate of one already assessed, that the Land Rover is in inventory and the Lexus is located in East Hartford, not Simsbury. The Board voted 3-0, upon the motion of Will Fiske, seconded by Mark Wigmore, to remove these three vehicles from Hoffman's assessment.

32.) 124 Westledge Road, Real Estate:

The Board discussed this property's location, possible condition and the sale of this property in October 2008 for \$400,000. The Board unanimously approved Dennis Fallon's motion, seconded by Mark Wigmore, to reduce the house and the lot each by 15%, and the surplus acreage by 60%, yielding a market value estimate of \$404,150.

33.) 59 Simsbury Landing, Real Estate:

The assessor related that lowering the condition could lower the value by 3%. Dennis Fallon made and Mark Wigmore seconded a motion to lower the value of this unit by 3%. The motion passed 3-0.

34.) 10 Woodside Circle, Real Estate:

The Board voted 3-0 in favor Dennis Fallon's motion, seconded by Mark Wigmore, to make no change in the assessment.

35.) 6 Caryn Lane, Real Estate:

Dennis Fallon moved and Mark Wigmore seconded a motion to make no change in the assessment, but to remove the basement bath. The motion passed unanimously.

36.) 15 Ruthie's Lane, Real Estate:

Dennis Fallon made and Will Fiske seconded a motion to make no change in the assessment. Mark Wigmore abstained. The motion passed 2-0-1.

37. 19 Lostbrook Road, Real Estate:

Dennis Fallon made and Mark Wigmore seconded a motion to reduce the assessment by changing the condition of the house from good to average/good. The motion passed 3-0.

38. 10 Ruthie's Lane, Real Estate:

The taxpayer presented a retrospective appraisal as of the October 1, 2007, of \$730,000 and the Board considered the relevance of the comparable sales selected. Also considered were the size of this property and what the difference in value might more likely be compared to superior homes. Upon the motion of Will Fiske, and Mark Wigmore's second, the Board voted 3-0 to change the grade and factor from a schedule class 11 plus 0% to an 11 minus 5%; reduce the lot value from \$325,000 to \$300,000 and to leave the surplus land at \$10,560, and to reduce the total market value estimate from \$915,690 to \$850,660.

39.) 111 Terry's Plain Road, Real Estate:

This assessment of this property had increased after the revaluation, because it had been added to and remodeled. Will Fiske made and Mark Wigmore seconded a motion to make no change in the assessment.

40.) 26 Castlewood Road, Real Estate:

The taxpayer had presented an appraisal with an effective date of September 2008. The assessor pointed out that this house was somewhat smaller than might be expected in a neighborhood with a lot value of \$165,000, and suggested reducing the lot value. Will Fiske made and Mark Wigmore seconded a motion to reduce (using the "Topo/Amenities" section of the card) the lot value by 10%. The motion passed 3-0.

41.) 22 Hunting Ridge, Real Estate:

These taxpayers had paid \$860,000 for the house new in 2006 and then finished the basement at a cost of about \$30,000, and were seeking a value of \$890,000. The taxpayer had noted the power line easement. The Board

voted upon Will Fiske's motion, seconded by Mark Wigmore, to reduce the valuation from \$935,710 by applying a 5% location depreciation to the house and to revise the topo/amenities multiplier from 1.40 to 1.32. The motion passed 3-0. The resulting value is \$887,030.

42.) 29 Ashton Circle, Real Estate:

The homeowner had compared his assessment to a similar model that he said has a finished basement and other amenities, but was assessed relatively lower than his. The assessor pointed out that (since the appeal was filed), the neighbor's assessment had been raised based on the data in the building department records, and that the assessment ratios from the two sales were now closer. Will Fiske moved and Mark Wigmore seconded a motion to make no change in the assessment. It passed 3-0.

43.) 6 Grant Estate, Real Estate:

The assessment on the 2008 list was increased due to an adjustment in the total living area. Will Fiske moved and Mark Wigmore seconded a motion to make no change in the assessment. It passed 3-0.

44.) 18 Musket Trail, Real Estate:

A plus 10% topo/amenities lot adjustment to the lot value was noted. Mark Wigmore moved and Dennis Fallon seconded a motion to remove it. The motion passed 3-0.

45.) 863 Hopmeadow Street, Tax Exemption

The Valley Freemasons, represented by their treasurer, John Pearson and others had explained their federal and state tax exempt status, the charitable purposes of the Masons, and the ways in which they believed the use of their property fulfilled the "charitable use" requirements of CGS § 12-81(7). The assessor had denied their application for exempt status.

Mark Wigmore moved, and Dennis Fallon seconded a motion to grant the exemption pursuant to CGS § 12-81(7), and the motion passed 3-0.

46.) Bidwell's Personal Property and Real Estate at 133 Hopmeadow Street:

Mark Wigmore moved and Dennis Fallon seconded a motion to set the personal property value as filed with the Board (plus penalty) and to reduce the appraisal of the real estate from \$382,210 to \$350,000. The motion passed

3-0.

47.) 60 Terry's Plain Road, Real Estate

Dennis Fallon moved and Mark Wigmore seconded a motion to adjust the total living area to 2,998 square feet as presented by the homeowner, reduce the grade from a 10 to a 9 plus 15% and to reduce by one class the pricing of the enclosed porch. The motion passed 3-0.

48.) 23 Harvest Hill Road, Real Estate

The assessment history of this property through the previous two revaluations was discussed. Mark Wigmore made and Dennis Fallon seconded a motion to make no change in the assessment.

Mark Wigmore made and Dennis Fallon seconded a motion to approve the minutes of March 5, and March 24, 2009 as drafted. The motion passed 3-0.

Mark Wigmore made and Dennis Fallon seconded a motion to hold the September motor vehicle session on the Wednesday after Labor Day, September 9, 2009 at 3:00 pm. Passed 3-0.

The Board will meet on Tuesday, March 31, 2009 at 5:00 pm to conclude its business for this session.

The meeting adjourned at 6:50 pm.

Respectfully Submitted,

David M. Gardner, Assessor
March 31, 2009